EXHIBIT 2

DEPARTMENT OF HEALTH & HUMAN SERVICES

Public Health Service

Food and Drug Administration
Rockville, MD 20857

NDA 21-338

ALZA Corporation
1900 Charleston Road
P.O. Box 7210
Mountain View, CA 94039-7210

Attention: Susan P. Rinne
Vice President, Regulatory Affairs

Dear Ms. Rinne:

Please refer to your New Drug Application (NDA) dated September 23, 2003, received September 24, 2003, submitted under section 505(b) of the Federal Food, Drug, and Cosmetic Act for IONSYS (fentanyl iontophoretic transdermal system).

We also refer to your submissions dated November 12 and 14, December 3, 2003, January 20 and 21, March 15, 25, and 26, April 2, 16, and 30 (2), May 13, June 4, 11, and 18, July 1, 13, and 16, November 17, 2004, March 1, November 21, 2005, March 14 and 21, April 5, 6, 13, and 24, and May 1, 10, 11, 17, 18 and 22, 2006.

The November 21, 2005, submission constituted a complete response to our July 23, 2004, action letter.

This new drug application provides for the use of IONSYS (fentanyl iontophoretic transdermal system) for the short-term management of acute post-operative pain in adult patients requiring opioid analgesia during hospitalization.

We have completed our review of this application, as amended, and it is approved, effective on the date of this letter, for use as recommended in the agreed-upon labeling text. Marketing of this drug product and related activities are to be in accordance with the substance and procedures of all FDA regulations and the commitments you have made regarding specific risk management and use described below.

Risk Minimization Action Plan

Your IONSYS Risk Minimization Action Plan (RiskMAP) submitted on March 20, 2006, and modified in your communication on May 12, 2006, is an important part of the post marketing risk management for IONSYS. As discussed on May 19, 2006, your RiskMAP must include finalized versions of the following components:

1. Labeling

   a. Package Insert

   b. Patient Bedside Information Sheet

2. Education

   a. Professional Labeling

   b. Targeted Marketing: Only health care providers who are actively engaged in management of post-operative surgical patients are to receive educational and promotional information.

   c. Random surveys to evaluate the comprehension of nurses and pharmacists in relation to the appropriate administration, use and disposal of IONSYS in a sample of hospitals utilizing IONSYS; if the results of the survey fall below an 80% comprehension level, the entire target audience will be re-educated. You will review educational materials on an annual basis to incorporate improvements based upon survey results.

3. Surveillance

   a. Monitoring to identify possible abuse activity, including review of data from the following programs:

      (1) National Forensic Laboratory Information system

      (2) Drug Abuse Warning Network

      (3) Poison Control Centers such as the Toxic Exposure Surveillance System

      (4) IMS Health Xponent database

      (5) IMS-Drug Distribution Data

      (6) Premier Healthcare Informatics

      (7) Impaired Health-Care Provider Networks such as the Federation of State Physician Health Programs and Pharmacist Recovery Network.

   Monitoring activity will include an analysis to assess signals of abuse or diversion and use outside of the approved hospital setting. An analysis will also be performed to determine the number of units "lost" or improperly disposed of and the reasons for improper disposal. Data will be analyzed by patient age to assess the extent of pediatric use.

   b. Technical monitoring will include analysis of returned devices during the first 12 months after product launch when associated with a serious adverse event and/or device malfunction. Data will be provided in Quarterly Reports regarding the number of units produced, the number returned and the reasons for return.

c. Monitoring of adverse events and periodic queries for trends and product complaints. Data will be analyzed by patient age to detect pediatric use.

4. Supply chain

a. The product is designated as a Schedule II drug requiring a DEA form 222 for all shipments and drug accountability for individual IONSYS systems.

b. The product is to be shipped only to pharmacies which supply the product to hospital in-patients.

c. There will be a detailed distribution plan from wholesaler to pharmacy.

d. There will be a verification procedure for orders placed by pharmacists.

e. The product is to be used only in a medically supervised in-patient setting (hospital).

f. IONSYS is only to be applied to the patient by a nurse or other healthcare professional.

g. Disposal of IONSYS is to be witnessed according to state and federal regulations. The unused drug is to be flushed down a toilet. The electronic portion is to be disposed of with other batteries and similar toxic materials.

The amended IONSYS RiskMAP proposes measures to address each of these requirements. We acknowledge and remind you of your agreement on May 22, 2006, to continue working with the Division of Anesthesia, Analgesia and Rheumatology Products to finalize your RiskMAP. We believe there are several issues that will benefit from further clarification. We recommend that you continue to collaborate with the Agency to further define and develop the relevant elements of the RiskMAP. We expect your continued cooperation to resolve any problems regarding the IONSYS RiskMAP that may be identified following approval of this application.

The final printed labeling (FPL) must be identical to the enclosed labeling (text for the package insert, text for the patient bedside information sheet, and system, immediate container, and carton labels.) Marketing the product(s) with FPL that is not identical to the approved labeling text may render the product misbranded and an unapproved new drug.

Please submit an electronic version of the FPL according to the guidance for industry titled *Providing Regulatory Submissions in Electronic Format - NDA*. Alternatively, you may submit 20 paper copies of the FPL as soon as it is available but no more than 30 days after it is printed. Individually mount 15 of the copies on heavy-weight paper or similar material. For administrative purposes, designate this submission "**FPL for approved NDA 21-338.**" Approval of this submission by FDA is not required before the labeling is used.

All applications for new active ingredients, new dosage forms, new indications, new routes of administration, and new dosing regimens are required to contain an assessment of the safety and effectiveness of the product in pediatric patients unless this requirement is waived or deferred. We are waiving the pediatric study requirement for ages birth to less than 6 years and deferring submission of your pediatric studies for ages 6 to 16 years until May 22, 2009.

Your deferred pediatric studies required under section 2 of the Pediatric Research Equity Act (PREA) are considered required post-marketing study commitments. The status of this post-marketing study shall be reported annually according to 21 CFR 314.81. This commitment is listed below.

1. Deferred pediatric study under PREA for the treatment of short-term management of acute post-operative pain in patients requiring opioid analgesia during hospitalization in pediatric patients ages 6 to 16 years of age.

   Final Report Submission: May 22, 2009.

Submit final study reports to this NDA. For administrative purposes, all submissions related to this/these pediatric postmarketing study commitment(s) must be clearly designated "**Required Pediatric Study Commitments**".

In addition, submit three copies of the introductory promotional materials that you propose to use for this product. Submit all proposed materials in draft or mock-up form, not final print. Send one copy to this division and two copies of both the promotional materials and the package insert directly to:

Food and Drug Administration
Center for Drug Evaluation and Research
Division of Drug Marketing, Advertising, and Communications
5901-B Ammendale Road
Beltsville, MD 20705-1266

Please submit one market package of the drug product when it is available.

We remind you of your agreement in your submission dated November 21, 2005, in response to Question 7 of our action letter dated July 23, 2004, to submit a prior approval supplement to support the use of dose current and dose duration as surrogates for drug release assay following accrual of data on at least twenty commercial batches of IONSYS.

As requested, a shelf life of 6 months is granted for this drug product.

We have not completed validation of the regulatory methods. However, we expect your continued cooperation to resolve any problems that may be identified.

We remind you that you must comply with reporting requirements for an approved NDA (21 CFR 314.80 and 314.81).

If you have any questions, call Kimberly Compton, Regulatory Project Manager, at (301) 796-1191.

Sincerely,

{See appended electronic signature page}

Bob Rappaport, M.D.
Director
Division of Anesthesia, Analgesia and
Rheumatology Products
Office of Drug Evaluation II
Center for Drug Evaluation and Research

Enclosures

Package Insert
Patient Bedside Information Sheet